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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 19th December 1957

S.R.O. 4071—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported gold used in the making of gold jewellery when such gold jewellery is made in, and exported from, India or the State of Pondicherry, or shipped as stores on board a ship proceeding to a foreign port.

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S.R.O. 4072—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section, namely:—

THE CUSTOMS DUTIES DRAWBACK (GOLD JEWELLERY) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Gold Jewellery), Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "imported gold" means gold imported into India or the State of Pondicherry on payment of import duty by a registered manufacturer under a permit;
- (c) "permit" means the permit granted by the Reserve Bank of India for the import of gold;
- (d) "gold jewellery" means jewellery or ornaments made wholly or partly of imported gold and manufactured in India or the State of Pondicherry by a registered manufacturer;
- (e) "half year" means a period of six months commencing with the first day of January, or the first day of July; and
- (f) "registered manufacturer" means a manufacturer of jewellery registered under rule 4

3. **Goods in respect of which drawback may be allowed.**—Subject to the provision of the Act and these rules, a drawback shall be allowed in respect of the

net weight of imported gold used in the jewellery exported from India or the State of Pondicherry:

Provided that a permit sufficient to cover such net weight is produced before the Customs Collector, and that net weight is debited to the permit.

4. Registration of manufacturers.—(1) A drawback under these rules shall be admissible in respect of only such jewellery as has been manufactured by a person who has been registered under, and for the purpose of, these rules by the Chief Customs Officer of the port at which the imported gold was imported (hereinafter in these rules referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of jewellery to the authorised Chief Customs Officer.

(3) Such application shall furnish proof of the permit or permits held by him.

(4) The authorised Chief Customs Officer may, if he is satisfied that the application is in order, register the applicant as a registered manufacturer.

5. Rate of drawback.—The rate of drawback of duty admissible under these rules on the export of jewellery shall be rupees fifteen per tola of 180 grains fine of gold contained in such jewellery.

6. Manner of allowing drawback.—A drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely, that the shipper of the goods shall:—

(1) make a declaration on the relative shipping bill that a claim for the drawback under section 43B of the Act, is being made;

(2) attach to the relative shipping bill a certificate from the registered manufacturer, furnishing—

(i) the weights of gold and precious stone or pearls or any other material, contained in the jewellery;

(ii) the fineness of gold;

(3) furnish the Customs Collector with a copy of the shipment invoice or any other documents giving details of the description, quantity and value of the jewellery.

7. Powers of Customs Collector.—For the purposes of these rules, the authorised Chief Customs Officer or the Customs Collector may—

(a) require a registered manufacturer to produce any books of account or other document of whatever nature relating to the use of gold in the manufacture or assembly of goods or to furnish any return in respect thereof;

(b) require the production of such certificate, documents or other evidence in respect of each claim for the drawback as may, in his opinion, be necessary; and

(c) draw samples for verifying by chemical test or otherwise the composition of the jewellery.

8. Access to manufactory.—A registered manufacturer of the goods in respect of which a drawback is claimed shall give access to every part of his manufactory or assembly plant to an officer of the Central Government specially authorised in this behalf by the authorised Chief Customs Officer to enable him to inspect the processes of manufacture or production and to verify by actual check or otherwise the statements made in support of the claim for drawback.

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B. D. DESHMUKH, Dy. Secy.